

रजिस्टर्ड नं० पी०/एस० एम० 14.



राजपत्र, हिमाचल प्रदेश (असाधारण)

हिमाचल प्रदेश राज्यशासन द्वारा प्रकाशित

शिमला, बुधवार, 28 मई, 1986/7 ज्येष्ठ, 1908

हिमाचल प्रदेश सरकार

विधि विभाग

अधिसूचना

तारीख 28 मई, 1986

क्रमांक एल० एल० आर०(डी०) (6) 10/86-लेजिस्.—हिमाचल प्रदेश के राज्यपाल, भारत के संविधान के अनुच्छेद 200 के अधीन प्रदत्त शक्तियों का प्रयोग करते हुए, तारीख 17 मई, 1986 को अनुमोदित

1451-राजपत्र/86-28-5-86—1,225.

(931)

मूल्य: 20 पैसे।

हिमाचल प्रदेश जनरल सेल्ज टैक्स (ग्रैण्डमेंट) विधेयक, 1986 हिमाचल प्रदेश (1986 का 101) को 1986 के हिमाचल प्रदेश अधिनियम संख्यांक 15 के रूप में हिमाचल प्रदेश, राजपत्र में प्रकाशित करते हैं।

आदेश द्वारा;
कुलदीप चन्द सूद;
अधिवक्ता।

Act No. 15 of 1986.

THE HIMACHAL PRADESH GENERAL SALES TAX (AMENDMENT) ACT, 1986

(AS ASSENTED TO BY THE GOVERNOR ON 17TH MAY, 1986)

AN

ACT

further to amend the Himachal Pradesh General Sales Tax Act, 1968 (Act No. 24 of 1968).

BE it enacted by the Legislative Assembly of Himachal Pradesh in the Thirty-seventh Year of the Republic of India as follows:—

1. (1) This Act may be called the Himachal Pradesh General Sales Tax (Amendment) Act, 1986.

Short title and commencement.

(2) It shall come into force at once.

2. After clause (d) of section 2 of the Himachal Pradesh General Sales Tax Act, 1968 (hereinafter called the principal Act), the following clause (dd) shall be inserted, namely:—

Amendment of section 2.

“(dd) “Financial Commissioner” means the Financial Commissioner appointed or empowered to exercise the powers of the Financial Commissioner under this Act;”.

3. For the figure “40,000” occurring in clause (c) of sub-section (6) of section 4 of the principal Act, the figure “1,00,000” shall be substituted.

Amendment of section 4.

4. Sub-section (4) of section 6 of the principal Act shall be omitted.

Amendment of section 6.

5. For the sign “.” occurring at the end of sub-section (3) of section 10 of the principal Act, the sign “:” shall be substituted and thereafter the following proviso shall be added, namely:—

Amendment of section 10.

“Provided that the Assessing Authority may, on an application made in this behalf accompanied by a fee, not exceeding fifty rupees, as may be prescribed, for reasons to be recorded in writing, extend the period specified in the certificate of registration.”

6. For section 11 of the principal Act, the following section 11, along with its heading, shall be substituted, namely:—

Substitution of section 11.

“11. Security from certain class of dealers.—(1) The Commissioner or any other person appointed to assist him under sub-section (1) of section 3, if it appears to him to be necessary so to do for the proper realisation of the tax levied under this Act, may, for reasons to be recorded in writing, impose as a condition of the issue of a certificate of registration to a dealer, or of the

continuance in effect of such certificate issued to any dealer, a requirement that the dealer shall give security in the manner prescribed for such amount as may be specified in the order.

- (2) No dealer shall be required to furnish security under sub-section (1), unless he has been given an opportunity of being heard and the security that may be required to be furnished by any dealer under the aforesaid sub-section shall be to the satisfaction of the authority prescribed in sub-section (1).
- (3) Where the security furnished by a dealer under sub-section (1) is in the form of a surety bond and the surety becomes insolvent or is otherwise incapacitated or dies or withdraws, the dealer shall, within fifteen days of the occurrence of any of the aforesaid events, inform the authority granting the certificate of registration and shall within thirty days of such occurrence furnish a fresh surety bond.
- (4) The authority granting the certificate of registration may, by an order in writing, for good and sufficient cause, forfeit the whole or any part of the security furnished by a dealer for realising any amount of tax or penalty payable by a dealer:

Provided that no order shall be passed under this sub-section without giving the dealer and the surety a reasonable opportunity of being heard.

- (5) Where by reason of an order under sub-section (4), the security furnished by any dealer is rendered insufficient, he shall make up the deficiency in such manner and within such time as may be prescribed.
- (6) The authority granting a certificate of registration may, on application by the dealer, order the refund of security furnished by him or any part thereof, if the same is not required for the purposes of this Act."

Amend-
ment of
section 20.

7. In sub-section (3) of section 20 of the principal Act,—

- (i) in clause (a), the word "twenty-one" shall be substituted for the word "ten";
- (ii) in clause (b), the word "ninety" shall be substituted for the word "sixty"; and
- (iii) for the sign ":", occurring at the end, the sign ":", shall be substituted and thereafter the following provisos shall be inserted, namely:—

"Provided that where the dealer fails to comply with the directions of the officer seizing the books or any other officer under the Act, such officer may further retain such books for such period as he may think fit after obtaining the permission of the Commissioner:

Provided further that such officer shall inform the dealer the reasons for which the books are required to be retained beyond the period prescribed under this sub-section."

Amend-
ment of
section 40.

8. In the beginning of clause (f) of sub-section (2) of section 40 of the principal Act, the words "the fixation of fees to be charged and" shall be added.